

**139.570 Reimbursement of seller's collection costs.**

- (1) (a) For reimbursement of the cost of collecting and remitting the tax, the seller shall deduct on each return one and three-quarters percent (1.75%) of the first one thousand dollars (\$1,000) of tax due and one and one-half percent (1.5%) of the tax due in excess of one thousand dollars (\$1,000), provided the amount due is not delinquent at the time of payment.
- (b) The total reimbursement allowed for each seller in any reporting period shall not exceed fifty dollars (\$50).
- (2) Notwithstanding subsection (1) of this section, the rate of compensation for taxes collected or returns filed by certified service providers and other model sellers participating in the agreement as defined in KRS 139.781 shall be determined according to the terms of the agreement as provided in KRS 139.789(7).

**Effective:** July 1, 2013

**History:** Amended 2013 Ky. Acts ch. 119, sec. 15, effective July 1, 2013. -- Repealed and reenacted 2009 Ky. Acts ch. 92, sec. 1, effective June 25, 2009. -- Amended 2008 Ky. Acts ch. 39, sec. 2, effective July 1, 2008. -- Amended 2005 Ky. Acts ch. 154, sec. 3, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 476, Pt. VII A, sec. 622, effective July 1, 1990. -- Amended 1972 Ky. Acts ch. 84, Pt. I, sec. 2. -- Amended 1968 Ky. Acts ch. 40, Part 1, sec. 9. -- Created 1960 Ky. Acts ch. 5, Art I, sec. 53.